


Budgeting, Accounting and Reporting System (BARS)

Supplementary Instructions JUVENILE REHABILITATION ADMINISTRATION



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SECTION I: OVERVIEW

This supplement is published by the Department of Social and Health Services, Juvenile Rehabilitation Administration, to aid local governments in accounting for juvenile rehabilitation programs in accordance with the Budgeting, Accounting, and Reporting System (BARS) promulgated by the Office of the State Auditor.

The purpose of this supplement is to define the expenditure elements and sub-elements specific to juvenile rehabilitation expenditure accounts.

The BARS Manual published by the State Auditor is the official accounting system for local government, while this supplement applies the BARS Manual to DSHS Juvenile Rehabilitation Administration funds.

BARS Basic Accounts, Sub-accounts, and Subsidiary Account codes are determined by the State Auditor. Basic Account 527.00 is defined as Juvenile Services. Element/sub-element categories corresponding to the expenditure subsidiary accounts for 527.00 are determined by DSHS/JRA. Local government contractors must use the element/sub-element categories contained in this supplement when accounting for expenditures of these funds.

The fiscal policies set forth in this supplement are conditions for the receipt of DSHS/JRA funds and are mandatory. If BARS and DSHS policy do not coincide, the more restrictive policy prevails.

BARS is intended for use by local governments, not by private organizations. Adherence to BARS account codes is not required of private subcontractors by the State Auditor or by DSHS.

Please refer to the BARS Manual published by the State Auditor for questions regarding BARS Account Code structure, resource subsidiary account codes, expenditure and use of subsidiary accounts, definitions and classification of expenditure objects.

SECTION II: SUMMARY OF EXPENDITURE ACCOUNTS COMMONLY USED IN
JUVENILE REHABILITATION ADMINISTRATION

527	JUVENILE SERVICES
527.10	ADMINISTRATION
527.20	INTAKE
527.30	INVESTIGATION/DIAGNOSIS
527.40	CASE SUPERVISION
527.50	TRANSPORTATION
527.60	RESIDENTIAL CARE AND CUSTODY
527.70	MEDICAL/DENTAL TREATMENT
527.80	JUVENILE FACILITIES
527.90	TRAINING

SECTION III: EXPENDITURE ACCOUNT DEFINITIONS
JUVENILE REHABILITATION ADMINISTRATION
527.00

- 527.10 **ADMINISTRATION.** Planning, organizing, coordination, budgeting, and managing an organization.
- 527.20 **INTAKE.** Include the evaluation of youth presented for detention and the evaluation or referrals of youth who remain in the community.
- 527.30 **INVESTIGATION/DIAGNOSIS.** Include the activities necessary for legal investigation as well as social and medical diagnostic evaluations.
- 527.40 **CASE SUPERVISION.** Include all of the juvenile program services provided to youth in the community of the detention facility.
- 527.50 **TRANSPORTATION.** Include all staff travel and costs related to transporting of clients and, where necessary, members of their family and/or volunteers to and from places in which they are receiving services.
- 527.60 **RESIDENTIAL CARE AND CUSTODY.** Activities associated with operation, service or support of facilities which provide open, protective, and/or secure care.
- 527.70 **MEDICAL/DENTAL TREATMENT.** Medical and dental treatment provided to youth in the community or in detention.
- 527.80 **JUVENILE FACILITIES.** Rent, repair, operation and maintenance of land, buildings, and improvements such as parking lots, fences, walks, driveways, roadways, landscaping, etc., with assigned staff or contractual services.
- 527.90 **TRAINING.**